

MEMORANDUM

TO: Members of the House Tax Committee
FROM: Allie Bush, Director of Government Affairs
DATE: September 21, 2016
RE: Neutral on House Bill 5765

On behalf of the Grand Rapids Area Chamber of Commerce and our over 2,300 members, I write to share our thoughts on House Bill 5765.

For years, there have been efforts to update the Michigan Tax Tribunal Act and bring it into a new era. HB 5765 includes a number of positive reforms that the Chamber is pleased to support, however, there are a couple outstanding issues we hope to work on in the coming weeks with the bill sponsor.

The Chamber is pleased to support the following changes in HB 5765:

- Requiring Tribunal members to receive training on matters relevant to the Tribunal
- Increasing the threshold for cases to go before the Small Claims Division
- Increasing the appeal timeline to 90 days
- Increasing the annual salaries of Tribunal members
- Requiring the Governor to consider a list of qualified candidates solicited from professional associations in Michigan

We believe these changes will ensure Michigan continues to have the best and brightest serving on the Tax Tribunal, and will create a process that is clear, consistent, and most importantly works for Michigan taxpayers.

There are a few areas of concern we hope to continue to have conversations on and see addressed. We hope to see adequate funding appropriated to support the costs associated with increased salaries and regional offices to ensure small businesses can continue to afford to appeal to the Tax Tribunal. Additionally, we hope to clarify the assignment of multi-member panel hearings.

Due to these concerns we are neutral on HB 5765 as introduced, but we look forward to continuing to work with the bill sponsor, committee and stakeholders.

Thank you for the consideration,



Allie M. Bush